



OFFICE OF STATE TAX COMMISSIONER
STATE OF NORTH DAKOTA

Cory Fong
TAX COMMISSIONER

July 30, 2007

Mr. Scott Peterson, Executive Director
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike
Hobbs Building, Ste 305
Nashville, TN 37215-3339

Re: Re-certification of Compliance with the Streamlined Sales and Use Tax Agreement

Dear Mr. Peterson:

Please accept this letter as North Dakota's annual re-certification of compliance with the Streamlined Sales and Use Tax Agreement. As Tax Commissioner, I re-certify to the Governing Board full compliance with the terms of the Agreement.

The petitioning members of the Streamlined Sales Tax Implementing States found North Dakota in full compliance with the Agreement during its July 2007 meeting and we became a full-member state effective October 1, 2005. Earlier this year, the North Dakota Legislative Assembly approved, and Governor Hoeven signed, House Bill 1014 and Senate Bills 2380 and 2381 to adopt into North Dakota law all relevant agreement changes approved by the Governing Board since North Dakota became a full-member state. Only section 26 of House Bill 1014, which addresses sourcing for florists, contains SST legislation. Copies of all three bills are attached.

We have posted this letter and a copy of House Bill 1014 and Senate Bills 2380 and 2381 to our web site, www.nd.gov/tax, and will post an updated Compliance Checklist when the revised checklist format is finalized.

We look forward to continuing our work with the Governing Board and the State and Local Advisory Council. If you have any questions regarding our re-certification, please contact Myles Vosberg, Director of Tax Administration.

Sincerely,


Cory Fong
North Dakota Tax Commissioner

Enclosures